



## Schedule F Income Apportionment

2001

Massachusetts  
Department of  
Revenue

**Must be filed by Principal Reporting Corporation only.** This schedule should be completed for any member of the combined group which has income from business activities which is taxable both in Massachusetts and in any other state.

	a. Principal reporting corporation name	b. Corporation name	c. Corporation name	d. Corporation name	e. Corporation name
<b>Apportionment Factors.</b> <b>Note:</b> Corporations must complete all lines, regardless of apportionment method used.	Federal Identification no.	Federal Identification no.	Federal Identification no.	Federal Identification no.	Federal Identification no.
<b>Check applicable box(es):</b> 1. Section 38 manufacturer. 2. Mutual fund service corporation reporting only mutual fund sales. 3. Mutual fund service corporation reporting non-mutual fund sales. 4. Other.	1. <input type="checkbox"/> 2. <input type="checkbox"/> 3. <input type="checkbox"/> 4. <input type="checkbox"/>	1. <input type="checkbox"/> 2. <input type="checkbox"/> 3. <input type="checkbox"/> 4. <input type="checkbox"/>	1. <input type="checkbox"/> 2. <input type="checkbox"/> 3. <input type="checkbox"/> 4. <input type="checkbox"/>	1. <input type="checkbox"/> 2. <input type="checkbox"/> 3. <input type="checkbox"/> 4. <input type="checkbox"/>	1. <input type="checkbox"/> 2. <input type="checkbox"/> 3. <input type="checkbox"/> 4. <input type="checkbox"/>
<b>Tangible Property</b>					
1 Massachusetts:					
a Property owned (average) . . . . . ▶ 1a	\$ . . . . .	1(a) . . . . .	1(a) . . . . .	1(a) . . . . .	1(a) . . . . .
b Rented property (capitalized) . . . . . ▶ 1b	\$ . . . . .	1(b) . . . . .	1(b) . . . . .	1(b) . . . . .	1(b) . . . . .
c Total Massachusetts property. Add lines 1a and 1b . . . . .	\$ . . . . .				
2 Everywhere:					
a All property owned (average) . . . . .	\$ . . . . .				
b All rented property (capitalized) . . . . .	\$ . . . . .				
c Total property everywhere. Add lines 2a and 2b . . . . . ▶ 2c	\$ . . . . .	2(c) . . . . .	2(c) . . . . .	2(c) . . . . .	2(c) . . . . .
3 Tangible property apportionment percentage. Line 1c ÷ line 2c . . . . .	3	3	3	3	3
<b>Payroll</b>					
4 Massachusetts . . . . . ▶ 4	\$ . . . . .	4 . . . . .	4 . . . . .	4 . . . . .	4 . . . . .
5 Everywhere . . . . . ▶ 5	\$ . . . . .	5 . . . . .	5 . . . . .	5 . . . . .	5 . . . . .
6 Payroll apportionment percentage. Line 4 ÷ line 5 . . . . .	6	6	6	6	6
<b>Sales</b>					
7 Massachusetts:					
a Tangibles . . . . . ▶ 7a	\$ . . . . .	7(a) . . . . .	7(a) . . . . .	7(a) . . . . .	7(a) . . . . .
b Services (including mutual fund sales) . . . . . ▶ 7b	\$ . . . . .	7(b) . . . . .	7(b) . . . . .	7(b) . . . . .	7(b) . . . . .
c Rents and royalties . . . . . ▶ 7c	\$ . . . . .	7(c) . . . . .	7(c) . . . . .	7(c) . . . . .	7(c) . . . . .
d Other . . . . . ▶ 7d	\$ . . . . .	7(d) . . . . .	7(d) . . . . .	7(d) . . . . .	7(d) . . . . .
e Total Massachusetts sales. Add lines 7a through 7d . . . . .	\$ . . . . .				
8 Everywhere:					
a Tangibles . . . . .	\$ . . . . .				
b Services (including mutual fund sales) . . . . .	\$ . . . . .				
c Rents and royalties . . . . .	\$ . . . . .				
d Other . . . . . ▶ 8d	\$ . . . . .	8(d) . . . . .	8(d) . . . . .	8(d) . . . . .	8(d) . . . . .
e Total sales everywhere. Add lines 8a through 8d . . . . . ▶ 8e	\$ . . . . .	8(e) . . . . .	8(e) . . . . .	8(e) . . . . .	8(e) . . . . .
9 Sales apportionment percentage. Mutual fund service corporations reporting mutual fund sales, enter the amount from line 7b ÷ line 8b. All other corporations, including mutual fund service corporations reporting non-mutual fund sales, enter the amount from line 7e ÷ line 8e. . . . .	9	9	9	9	9
10 Apportionment percentage. If a section 38 manufacturer or a mutual fund service corporation reporting mutual fund sales, enter the amount from line 9. All other corporations, including mutual fund service corporations reporting non-mutual fund sales, enter the total of (line 3) ÷ (line 6) ÷ (line 9 × 2) . . . . .	10	10	10	10	10
11 Massachusetts apportionment percentage. See instructions. If a section 38 manufacturer, enter the amount from line 10. Mutual fund service corporations for mutual fund sales only, enter the amount from line 10. All other corporations including mutual fund service corporations reporting non-mutual fund sales, enter the amount from line 10 ÷ 4 . . . . .	11	11	11	11	11